

ABSTRACT OF THE DISCLOSURE

A film of hardly-etched material formed on a substrate is etched using a mask formed on the film of hardly-etched material and a plasma, wherein the film of hardly-etched material is etched using the mask formed with a side wall angled at 90 degrees or less with respect to the surface of the substrate, thereby forming the etched film with a taper angle to the surface of the substrate equal to or larger than the taper angle of the mask.